



The Comptroller General  
of the United States

Washington, D.C. 20548

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## Decision

Matter of: National Park Service - Christmas Decorations  
and Open House.

File: B-226781

Date: January 11, 1988

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### DIGEST

Appropriated funds may be used to buy Christmas decorations for an interpretive display at the Grant-Kohrs Ranch National Historic Site where such an expense is directly related to the National Park Service authority in administering historic sites. However, appropriated funds may not be used for open house expenses since such funds may not be used for entertaining individuals for public relations purposes unless specifically authorized.

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### DECISION

The authorized certifying officer for the Rocky Mountain Regional Office of the National Park Service (NPS), U.S. Department of the Interior, requests our decision concerning the permissibility of certifying an imprest fund replenishment voucher for payment totaling \$118.37. The voucher is for various holiday item expenses for the Grant-Kohrs Ranch National Historic Site. Payment on this voucher was initially disallowed by the NPS Regional Finance Office. Consistent with our discussion below, while we will not question the expenditures for the Christmas decorations, we find that the expenditures for the open house are not permissible.

The expenses incurred by the NPS unit at the Grant-Kohrs Ranch fall into two different categories. The first category of expenses is for items used to decorate the historic ranch house for Christmas, including a tree skirt, wreaths and ribbons. The second category of expenses is for items used at an open house at the NPS unit, including paper products for serving donated refreshments and a Santa Clause suit rental. In justification of these expenses, the submission indicates that the NPS Director encouraged all NPS units to decorate for the holiday season and to host an open house, primarily as a public relations tool to encourage park visitors during the holiday season, and also as a source of fun and inspiration for the units.

The Christmas decorations at the historic ranch house were justified as being part of an annual interpretive display representing a view of how the ranch celebrated Christmas during the frontier era. The appropriations account which is apparently to be charged here is the account for the operation of the National Park System which provides for the expenses necessary for the management, operation and maintenance of areas and facilities administered by the NPS. See Pub. L. No. 99-190, 99 Stat. 1228, December 19, 1985.

#### DISCUSSION

The Grant-Kohrs Ranch was established as part of the National Park Service for the purpose of providing an understanding of the frontier cattle era of the Nation's history, to preserve the Grant-Kohrs Ranch, and to interpret the nationally significant values thereof for the benefit and inspiration of present and future generations. See Pub. L. No. 92-406, 86 Stat. 632, August 25, 1972. The NPS is responsible for effectuating the national policy to preserve historic sites, buildings and objects of national significance for the inspiration and benefit of the public and is authorized to perform a number of duties including preserving, maintaining and operating historic sites. 16 U.S.C. §§ 461 and 462.

Except as otherwise provided by law, appropriations may be used only for the objects for which they were made. 31 U.S.C. 1301(a). Appropriated funds may also be used to pay for expenses incurred which were necessarily incident to achieving an authorized objective. We have typically characterized a necessary expense to be one which arises out of and is directly related to the agency mission. 65 Comp. Gen. 797 (1986); 63 Comp. Gen. 110 (1983). In the present case, it appears that NPS's activity in providing an interpretive display at the historical ranch house is directly related to the statutory authority directing NPS to preserve, maintain and operate historic sites for the benefit of the public.

The initial negative decision from the Regional Finance Office regarding the appropriateness of these expenses was based upon its application of our general prohibition against the use of appropriated funds for purchasing seasonal decorations for government offices. 52 Comp. Gen. 504 (1973). That rule, however, has no bearing on this decision since in the past the rule has applied only in the context of decorating government offices which is not the case here, and in any event, the rule has recently been overturned. See B-226011 and B-226900, November 17, 1987. Accordingly, we concur with the certifying officer's administrative determination that the purpose of these

Christmas decorations as a historic display is one for which the NPS appropriation is available and we will, therefore, not question that expenditure.

With regard to those expenditures for the open house, we have consistently held that funds appropriated for government agencies may not be used for entertaining individuals except when specifically authorized by statute. 64 Comp. Gen. 802 (1985); 61 Comp. Gen. 260 (1982). Although the open house was justified as being a good public relations tool, we have rejected this type of generic justification in the past. B-205292, June 2, 1982. Even here, where attracting visitors to the ranch house may be an implicit goal of the NPS unit, doing so by hosting an open house with refreshments and an appearance by Santa Claus has too indirect and conjectural a bearing upon NPS's mission of preserving historic sites for the benefit of the public. See 55 Comp. Gen. 346 (1975). We conclude, therefore, that the expenditure of appropriated funds for expenses related to the open house is not authorized and as such those expenses should not be certified for payment.



Acting Comptroller General  
of the United States